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Franchise Tax Is a "Tax" within Section 64a of Bankruptcy Act.—

The Supreme Court of the United States has recently handed down an important decision in the case of *State of New Jersey v. Anderson*, 17 Am. B. R. 63, holding that the annual license fee, or franchise tax, required by the statute of New Jersey to be paid by corporations upon their outstanding capital stock, for the privilege of existence and the continued right to exercise their franchise is a "tax" within the meaning of section 64a of the Bankruptcy Act, 1898. Section 64a specifically obliges the trustee to pay all taxes legally due and owing by the bankrupt, without distinction between the United States and the State, county, district or municipality.

Disturbance of Public Worship.—In the case of *Tanner v. State*, 54 Southeastern Reporter, 914, the defendant was prosecuted for disturbing divine worship under a law providing that any one who shall in any manner interrupt or disturb a congregation lawfully assembled for divine worship shall be guilty of a misdemeanor. The claim was advanced to the Georgia Supreme Court in this case that, as the defendant had gone to the church some time before the congregation arrived, and had sat upon the doorstep, refusing any one permission to enter, and by force and violence had succeeded in preventing the people from assembling, there had been no violation of the statute. The court disposes of this ingenious contention, however, by stating that the protection of the law not only extends to persons engaged in worship, but that it begins as soon as they had assembled at the place of holding it and until they have dispersed therefrom.

Compulsory Building of Railroad Crossings.—The Supreme Court of New Jersey in *Metuchen v. Pennsylvania Railroad Co.*, 64 Atlantic Reporter, 484, sustains the validity of the law providing that, if a railroad company shall neglect to construct bridges or crossings, it shall be lawful for the municipality, by a suit in equity, to compel the specific performance, and that the court may prescribe what construction or repairs shall be made. The power of the legislature to confer on the court this right was attacked, but is upheld on the authority of the decisions of the court in prior cases wherein a statute providing for compulsory proceedings to establish gates or bars across railroads was upheld.

Electricity—Discrimination in Rates.—The right of an electric light company to discriminate in rates between customers is denied in the case of *Armour Packing Co. v. Edison Electric Illuminating Co. of Baltimore*, 100 New York Supplement, 605. The Supreme Court of New York, Appellate Division, holds that an electric light company is a public service corporation, subject to the rules which govern common carriers, and may not discriminate between its customers. The court holds that the right to recover such excessive payments